

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF VIRGINIA  
ROANOKE DIVISION**

<b>JAMES BOWERS JOHNSON,</b>	)	<b>Civil Action No. 7:15-cv-00067</b>
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	<b><u>MEMORANDUM OPINION</u></b>
	)	
<b>UNITED STATES OF AMERICA, <u>et al.</u>,</b>	)	<b>By: Hon. Michael F. Urbanski</b>
<b>Defendants.</b>	)	<b>United States District Judge</b>

<b>JAMES BOWERS JOHNSON,</b>	)	<b>Civil Action No. 7:15-cv-00076</b>
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	<b><u>MEMORANDUM OPINION</u></b>
	)	
<b>UNITED STATES OF AMERICA, <u>et al.</u>,</b>	)	<b>By: Hon. Michael F. Urbanski</b>
<b>Defendants.</b>	)	<b>United States District Judge</b>

James Bowers Johnson, a federal inmate proceeding pro se, filed two “federal question” complaints, seeking answers to two questions. First, Plaintiff asks, “Are the earnings of private citizens subject to excise if they do not subscribe to federal social security benefits or have terminated their acceptance of the same and do not enjoy a federally excisable privilege?”

Second, Plaintiff asks:

When a private citizen writes an Internal Revenue Agent . . . with a specific question as to the law that requires that citizen’s performance under the tax code or the agents’ authority to make a request of that citizen, and the agents fail or refuse to respond with the legal authority which compels that citizen’s performance or validates the agents’ actions, how are the agents in violation of their oath of office and 26 U.S.C. [§] 7214 and, therefore, how would the agents and agencies be obligated to perform a duty owed under 28 U.S.C. § 1361?

Plaintiff fails to establish standing, and the court may not issue advisory opinions. See, e.g., Lujan v. Defenders of Wildlife, 504 U.S. 555, 560-61(1992). Seeking advisory opinions from a federal court pursues an indisputably meritless legal theory. See, e.g., Neitzke v.

Williams, 490 U.S. 319, 327 (1989). Accordingly, these actions are dismissed without prejudice as frivolous.

Entered: May 8, 2015

*/s/ Michael F. Urbanski*

Michael F. Urbanski  
United States District Judge